Next, given that an officer of customs has a duty to investigate and charge offenders under the Act, in our judgment, ASC Cheong was empowered under section 121(6) read with section 121(8) of the Code to record a statement from him. The trial judges having held that it was a voluntary statement admitted it in evidence.

Finally, there was another submission that a Scientific Officer is not a "Government chemist", and a certificate given by the former is not a valid certificate under section 14 of the Act that *prima facie* the twenty-six packets contained 111.96 grams of diamorphine. The short answer is the Senior Scientific Officer gave evidence at the trial, and the totality of his evidence was not challenged by the appellant who was represented by counsel. Therefore, to come to this court and take an objection to the admissibility of the report tendered at the trial, referred to in section 14 of the Act as "a certificate", is, in our judgment, devoid of merit. However, to put the matter beyond doubt, even if the Senior Scientific Officer had not given evidence, we are satisfied that a certificate purporting to be signed by him complies with section 14 of the Act. As regards a certificate of a Scientific Officer, it must on the face of it show that the Scientific Officer is a chemist in the service of Government as a Scientific Officer can be a qualified officer other than a chemist (See: *Gazette* Notification No. S46 of 1977).

For all these reasons the appeal is dismissed.

Appeal dismissed.

Solicitors: *Francis T. Seow.*

LIAN FUAT TRADING (PTE.) LTD. v. COLLECTOR OF LAND REVENUE, LAND OFFICE

[Appeals Board (Land Acquisition) (Sinnathuray J.) November 14, 1979]

[Singapore — A.B. No. 74 of 1977]

Land Acquisition — Compensation — Matters for consideration — Comparables — Whether award should be calculated on basis that either appellant could give vacant possession or not — Land Acquisition Act (Cap. 272), s. 33(1)(a) & (5)(d).

The land in question was purchased by the appellant on May 28, 1975 with the existing tenants on the premises. The appellant was a company and was a family business. The company bought the property from six vendors who were all brothers of the managing director of the company. The purchase price of this property as stated in the conveyance was $51,000. The property was acquired within two years after the purchase of this property. In making the award the Collector approached the valuation of this property on the market value, and to arrive at the market value he used comparables, and in using comparables he specifically ignored the said sale, as it was an internal transfer.

There were two issues involved in this case: (a) whether the Collector was entitled to invoke section 33(5)(d) of the Land Acquisition Act in the grounds of award and annexures thereto, and (b) whether the award should be calculated on the basis that either the appellant could give vacant possession or that he was in no position to give vacant possession.

Held: (1) the court disagreed with the submission of the Collector that reference to market value in paragraph "d" of his grounds of award* related to the market value used in arriving at the award on another property, not a subject of appeal, and this market value was not used in relation to the land in question. Section 33(5)(d) was not invoked in the making of the award in this appeal;

(2) in this case the award should be calculated on the basis that the appellant could not give vacant possession and that it was at $155 per sq. ft. There would be no order as to costs.

APPEALS BOARD.

H.T. Sam for the appellant.

Miss Tan for the respondent.

Sinnathuray J. (delivering oral judgment): In this appeal a legal issue was canvassed as to whether section 33 subsection (5) subsection (d) applies to the award made by the Collector in respect of Lot 18 TS II which I refer to as No. 80 Cecil Street. The facts are that 80 Cecil Street was purchased by the appellant on May 28, 1975, with the existing tenants on the premises. The appellant is a company and is a family business. The company bought the property from six vendors who were all brothers of the managing director of the company. The purchase price of this property as stated in the conveyance is $51,000. The property was acquired within two years after the purchase of this property. The legal issue, it is said, is whether in the circumstances section 33(5)(d) would apply. If that was the issue that arose on the facts I would have no difficulty in deciding this case. But in making the award in this case the Collector, it is clear to me approached the valuation of this property on the market value, and to arrive at the market value he used comparables, and in using comparables he specifically ignored this particular sale. In the annexure to the award there is a note that the sale in respect of 80 Cecil Street is not relied upon as it was an

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* Paragraph "d" of the grounds of award reads:

"d The calculation to arrive at the market value is:

Lot 16-2 TS II		
Land & Building		
87.79 sq m @ $581/- psm.		$51,005.99
	Say:	$51,000.00
Less: 5% [under Section 33(5)(c)]		$ 2,550.00
	Nett:	$48,450.00
Lot 18 TS II		
Land & Building		
82.41 sq m @ $619/- psm.		$51,011.79
	Say:	$51,000.00
Less: 5% [under Section 33(5)(c)]		$ 2,550.00
	Nett:	$48,450.00

Note: i TS II Lot 16-2 was purchased by the appellants from M/s British & Malayan Trustees Ltd. for $40,000/- (subject to tenancy) or $455.63 psm. ($42.33 psf). The date of contract was 27 June 1972 and the date of transfer, 8 September 1972.

ii TS II Lot 18 was purchased by the appellants from Mr. Lim Chong Tick & 5 others for $51,000/- (subject to tenancies) or $618.91 psm. ($57.50 psf.). The date of contract was 28 May 75 and the date of transfer, 31 May 1975. This was an internal transfer between related parties."

internal transfer. That is reinforced in the grounds in the grounds of award, paragraph (d), page 3.

The submission made for the Collector is that reference to market value in that paragraph relates to the market value used in arriving at the award on another property, not a subject of appeal, and that market value was not used in relation to No. 80 Cecil Street. I cannot agree. Section 33(5)(d) was not invoked in the making of the award in this appeal. All the submissions that have been made to me this morning are purely of academic interest because it does not arise on the facts.

The only issue this afternoon is whether the award should be calculated on the basis that either the appellant can give vacant possession or that he was in no position to give vacant possession. The parties are agreed that if the appellant was in a position to give vacant possession, then the basis of calculation will be $195 per sq. ft. On the other hand if the appellant was in no position to give vacant possession then the calculation will be made on the basis of $155 per sq. ft.

Miss Tan for the respondent has submitted that the appellant was not in a position to give vacant possession on the material date. The material date for this purpose is November 5, 1975, because that is the date that came into operation by virtue of the third limb of section 33(1)(a) of the Act. The material date is not the date as contended for the appellant that the appellant was able to give vacant possession on September 20, 1977. That date, I am told, is when the appellant filed the Notice of Appeal to this Board. The facts, to my mind, that are important are these. An inquiry was held on February 13, 1976. At no time before the inquiry did the appellant take the stand that he was ready and willing to give vacant possession. Indeed, the submission put before the Collector was that the Collector's award should be made in the sum of $250,000 without vacant possession.

Then, again, whilst Mr. Sam for the appellant has contended that his clients were able to give vacant possession on September 20, 1977, the fact remains, even to date, no vacant possession has been made. In those circumstances I hold that the appellant could not give vacant possession.

The award is therefore to be calculated on the basis that the appellant cannot give vacant possession and that is at $155 per sq. ft. There will be no order as to costs.

Order accordingly.

Solicitors: *H.T. Sam & Co.*

ANNEX B
ZONING — MAIN SHOPPING

Sale	*TS*	*Lot*	*Location*	*Land Area (sf)*	*Price ($)*	*Date of Contract*	*Date of Transfer*	*Rate ($ psf)*	*Vendor*	*Purchaser*	*Remarks*
1	2	18	80 Cecil St.	887	51,000	28.5.75	31.5.75	57.50 T	Lim Chong Tick & 5 others	Lian Fuat Trading (Pte) Ltd.	Sale not relied on; an internal transfer.
2	4	23–5	68 Cross St.	1644	45,000	8.10.74	31.1.75	27.37 T	British & Malayan Trustees Ltd. for Alkaff Est.	Wong Fong Yong & 2 others	Auction sale.
3	4	337	91 Cross St.	1088	100,000	22.7.74	22.8.74	91.91 VP	Ho Soon Meow	Ho Tean Peng & Ho Shy Peng	Internal transfer from father to sons; Sale not relied on.
4	4	338	93 Cross St.	1137	40,000	—	15.9.72	35.18 T	Teo Chin Huat	Hock Huat & Co. (Pte) Ltd.	Internal transfer. Sale not relied on.
5	4	345	109 Cross St.	1309	50,000	17.3.75	4.4.75	38.20 T	Tan Seng Teh & Tan Sin Choon	Ong Eng Giow	
6	4	12–3, 2	133 Cross St.	1147	32,000	—	30.1.75	27.90 T	O.C.B.C.	Chua Kuat Hai & anor.	Sale to sitting tenant.

T = subject to tenancy/tenancies.

VP = vacant possession.